THEME AND SUB-THEME

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"Redefining Value: Sustainability and Human-Centered Business in a Fragmented World"

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<u>Theme:</u>

"Redefining Value: Sustainability and Human-Centered Business in a Fragmented World."

<u>Sub-Theme:</u>

A. Management

1. **AI and Algorithmic Decision-Making in Financial Markets**

   This theme examines how artificial intelligence and algorithms are transforming the financial and banking industries in the digital age. AI improves operational efficiency and makes financial services more accessible, but it also poses systemic risks and regulatory challenges. The discussion covers practical applications such as automated trading, digital advisory services (robo-advisors), real-time fraud detection, and the ethical implications of automating financial decision-making. This subtopic opens a discussion on how to balance technological innovation with consumer protection, as well as the role of regulators (OJK, BI) in governing the dynamic fintech ecosystem.

2. **Digital Currency, CBDC, and the Future of Monetary Systems**

   This sub-theme analyzes the evolution of the monetary system toward a digital economy, with a focus on Central Bank Digital Currency (CBDC) or the "Digital Rupiah" as a monetary instrument of the future. CBDCs have the potential to enhance financial inclusion, accelerate monetary policy, and reduce transaction costs across the national payment system. The exploration covers the technical design of CBDCs, blockchain infrastructure and distributed ledger technology, as well as their impact on traditional banking and remittance services. The sub-theme also discusses stablecoins and decentralized cryptocurrencies as alternatives, regulatory challenges, and policies arising from the fragmentation of the digital payment ecosystem.

3. **Sustainable Finance 2.0: Climate Risk Disclosure and Transition Finance**

   This sub-theme analyzes the role of green financial instruments in supporting the economic transition toward net-zero carbon. The focus is on integrating ESG (Environmental, Social, Governance) factors into corporate financial strategies. Topics include green bonds, sustainability-linked loans, and carbon pricing as tools to drive sustainable investment. Comprehensive sustainability reporting enhances transparency and investor confidence, while climate risk management has become a priority in corporate evaluations. The exploration also covers the challenges of the energy transition for carbon-intensive industries, the acceleration of renewable energy, and green financing opportunities in the sustainable agriculture and environmental conservation sectors.

4. **Generative AI, Hyper-Personalization, and the Future of Customer Experience**

   This sub-theme explores the transformation of the customer experience through generative AI and advanced personalization technologies that are changing the way brands interact with consumers. Generative AI enables more natural marketing conversations, accurate product recommendations based on individual behavior, and 24/7 customer service. The focus is on practical implementations in e-commerce, fintech, and marketplace platforms that use AI to predict consumer preferences and enable dynamic pricing. Discussions cover the ethics of personal data usage, transparency in recommendation algorithms, and the impact on shopping behavior. The scope also includes conversational commerce, augmented reality try-ons, and voice commerce.

5. **Creator Economy, Social Commerce, and Livestream Shopping Behavior**

   This sub-theme analyzes the exponential growth of the creator economy, in which content creators and influencers have become key players in the digital business landscape. Platforms such as TikTok, Instagram, and YouTube serve as direct sales channels, featuring various content monetization models and revenue-sharing arrangements. The exploration covers how user-generated content (UGC) builds greater trust and authenticity compared to traditional advertising, as well as the impact of real-time interactions in livestream shopping on impulse-buying behavior. The scope also includes strategies for brand collaborations with creators, the empowerment of small and medium-sized enterprises (SMEs) through social commerce, and regulatory challenges related to content, consumer protection, and sustainability in the fast fashion economy.

6. **Data Privacy, Trust, and Ethical Marketing in the AI Era**

   This sub-theme analyzes the challenges of balancing data-driven personalization with consumer privacy protection amid strict regulations such as Law No. 27/2022 on Personal Data Protection. Companies can build trust through transparency in data usage, explainable AI, and ethical marketing practices that respect consumer autonomy. The discussion covers the role of responsible AI in marketing, the detection of algorithmic bias, and the regulatory implications for platform business models. The exploration also includes compliance requirements, AI system audits, and best practices for consent management. The scope encompasses technical challenges such as data anonymization and social challenges such as disinformation and dark patterns, as well as opportunities for competitive advantage for companies that practice ethical marketing.

7. **Human-AI Collaboration and the Reskilling Imperative**

   Sub-tema ini mengkaji transformasi tenaga kerja seiring adopsi AI dan automation di berbagai sektor industri. Human-AI collaboration bukan tentang replacement tetapi augmentation, di mana pekerja dilatih bekerja efektif dengan teknologi AI untuk meningkatkan produktivitas. Fokus pada identifikasi skill gap, desain program pelatihan yang relevan dengan future of work, dan peran institusi pendidikan dalam mempersiapkan generasi kerja baru. Eksplorasi mencakup anxiety dan resistance to change dalam organisasi, strategi change management, dan peluang job creation di sektor-sektor baru. Cakupan juga meliputi digital divide antara urban dan rural, aksesibilitas program upskilling bagi UMKM, dan tanggung jawab korporat dalam pengembangan human capital.

8. **Algorithmic Management and Employee Experience in the Platform Economy**

   This sub-theme analyzes the phenomenon of algorithmic management, in which algorithmic systems control work allocation, performance monitoring, and employee evaluations particularly in the gig economy and platform economy (ridesharing, delivery, and freelance platforms). It focuses on the impact on worker autonomy, working conditions, and the well-being of platform workers. The discussion covers the power imbalance between algorithm-driven decision-making and workers' rights, including transparency in evaluation systems, the right to appeal, and job security. It features an in-depth exploration of labor rights in the digital age, the bargaining power of platform workers, and platforms' responsibility to provide social protection. The scope also covers challenges related to data transparency (workers do not know how algorithms determine job opportunities), occupational health and safety, and emerging regulations that protect platform workers.

9. **Multigenerational Workforce, Psychological Safety, and Employee Wellbeing**

   This sub-theme analyzes the dynamics of an increasingly diverse workforce, with Baby Boomers, Gen X, Millennials, and Gen Z all present within a single organization. Psychological safety serves as the foundation for employee engagement, innovation, and retention, where every individual feels safe to speak up and contribute without fear of punishment. The exploration covers the phenomenon of “quiet quitting” among Millennials and Gen Z, which reflects shifts in the employee-employer relationship, the pursuit of work-life balance, and a prioritization of purpose-driven work. The discussion also addresses mental health in the workplace, burnout prevention, toxic workplace culture, and the role of HR in creating an inclusive work environment. Topics include flexible work arrangements, the implications of remote work, compensation equity, and strategies for retaining talent in an era of high turnover.

10. **Geopolitical Fragmentation, Deglobalization, and Supply Chain Resilience**

    This sub-theme analyzes the strategic implications of geopolitical fragmentation, trade protectionism, and deglobalization trends that are reshaping the global supply chain landscape. Indonesian companies can leverage reshoring and nearshoring trends to strengthen their positioning within regional value chains, while identifying geopolitical risks that impact access to raw materials, market access, and technology transfer. The focus is on supply chain resilience through supplier diversification, local sourcing strategies, and investment in digital traceability systems. The exploration of geoeconomics aims to understand compulsory licensing, risks of technology espionage, and dependence on specific countries for critical inputs. The scope covers challenges for export-oriented industries, opportunities for domestically focused industries, and the government’s role in strategic autonomy and industrial policy.

11. **Agile and Adaptive Strategy Amid Technological Disruption**

    This sub-theme examines the importance of agility and adaptability in business strategy in an era of rapid disruption, where business models can become obsolete within a matter of years. Organizational agility, the ability to sense market changes and respond with flexibility has become a sustaining competitive advantage. The focus is on design thinking, lean methodology, and agile frameworks that enable rapid experimentation and iteration in product development. The exploration covers disruptive innovation (startups creating new markets) versus sustaining innovation (established companies improving existing offerings), as well as the strategic choices faced by incumbent firms. The discussion also addresses the culture of innovation, risk tolerance within the organizational hierarchy, and the role of leadership in fostering an adaptive culture. The scope includes digital transformation roadmaps, legacy system management, and investment in emerging technologies while maintaining current operations.

12. **Circular Economy and Sustainable Business Model Innovation 2.0**

    This sub-theme analyzes the transition from a linear economic model (take-make-dispose) to a regenerative circular economy, in which resource efficiency, waste reduction, and product lifecycle extension become core business strategies. Circular business models such as product-as-a-service, take-back programs, material recovery, and remanufacturing create new value while reducing the environmental footprint. The focus is on practical implementation in key sectors in Indonesia (fashion, consumer goods, manufacturing, and construction), including challenges related to changing consumer behavior and reverse logistics infrastructure. The exploration also covers net-zero strategies and the path toward carbon neutrality, including Scope 1, 2, and 3 emissions accounting, as well as trade-offs between environmental and economic performance. The scope includes sustainable sourcing, ecodesign principles, circular supply chain partners, and measurement frameworks (LCA, carbon footprint).

B. Accounting

1. **Sustainability Accounting and Climate Risk Reporting**

   This sub-theme analyzes the evolution of accounting toward the integration of sustainability factors and climate risk into corporate financial statements. Sustainability accounting goes beyond traditional financial figures to include quantitative measurements of environmental, social, and governance impacts. It focuses on emerging climate risk disclosure standards, including the TCFD (Task Force on Climate-related Financial Disclosures) and local regulations related to sustainability reporting. The exploration covers carbon accounting methodologies, environmental cost allocation, and the implications of non-financial information for investor decision-making. The discussion also addresses challenges in quantifying social impacts, assurance of sustainability reports, and the harmonization of global reporting standards.

2. **Digital Transformation in Accounting and Blockchain Technology**

   This sub-theme examines how digital and blockchain technologies are transforming accounting, auditing, and financial reporting practices. Digital transformation in accounting includes the automation of routine tasks, real-time financial reporting, and the use of artificial intelligence for analytical procedures. Blockchain technology offers the potential to enhance transparency, immutability, and efficiency in transaction recording and verification.

The exploration covers smart contracts for automated transaction execution, distributed ledger technology for supply chain accounting, and the implications of this technology for the roles of accountants and auditors. The discussion also addresses cybersecurity challenges in digital accounting systems, regulatory compliance with digital tools, and organizational readiness for technology adoption.

3. **Internal Audit and Risk Management in Digital Era**

   This sub-theme analyzes the evolution of internal audit and risk management functions in addressing the challenges of the digital economy. Internal audit must adapt to emerging risks such as cybersecurity threats, data breach risks, AI algorithm bias, and digital transformation failures. The focus is on the strategic role of internal audit in governance, the third-line-of-defense model, and collaboration with risk management and compliance functions. The exploration covers data analytics in audit planning and execution, the use of AI for anomaly detection and pattern recognition, as well as emerging risk areas such as algorithmic risk and digital supply chain vulnerabilities. The discussion also addresses internal audit independence and competency in the digital age, as well as the importance of continuous monitoring.

4. **Forensic Accounting and Fraud Detection with AI**

   This sub-theme analyzes the application of forensic accounting and AI technology in the detection, investigation, and prevention of fraud in the digital age. The fraud landscape continues to evolve with the emergence of cyber fraud, digital payment fraud, and sophisticated accounting manipulations. The focus is on leveraging AI and machine learning for pattern recognition, anomaly detection, and behavioral analytics to identify potential fraud before it occurs. The exploration covers forensic data analytics techniques, digital evidence collection and preservation, investigation methodologies for complex fraud cases, and the role of forensic accountants in corporate governance. The discussion also addresses legal and ethical considerations in fraud investigations, whistleblower protection, and the culture of fraud prevention within organizations.

5. **Management Accounting for Strategic Decision-Making in Disruption Era**

   This sub-theme examines the role of management accounting in supporting strategic decision-making in a volatile and disruptive business environment. Management accounting must provide actionable insights for strategic planning, capital allocation, and performance measurement in the context of rapid technological change and market disruption. The focus is on the balanced scorecard and other performance frameworks that integrate financial and non-financial metrics, cost-volume-profit analysis for scenario planning, and dynamic budgeting approaches. The exploration covers integrated thinking and integrated reporting that link financial and non-financial performance, segment profitability analysis to identify growth opportunities, and costing methodologies that support pricing decisions in the era of dynamic pricing. The discussion also addresses the role of management accountants as business partners and strategic advisors, as well as the skills required in the digital age.

C. Economics

1. Digital Economy, Data Governance, and Ethics in Decision-Making

This sub-theme analyzes the fundamental governance challenges in the digital economy, where data serves as a strategic asset but also poses risks related to privacy, security, and ethical use. Data governance frameworks can balance innovation with protection, encompassing the regulatory landscape (personal data laws, cybersecurity regulations, and digital content regulations), institutional arrangements, and multi-stakeholder collaboration. The focus is on AI ethics and responsible innovation, including principle-based approaches, impact assessment mechanisms, and accountability structures. The exploration also covers the digital divide and access inequality, cybersecurity threats to the digital economy, and capacity-building for enforcement agencies.

2. Islamic Economy, Halal Industry, and Sharia-Based Sustainable Development

This sub-theme examines Indonesia's positioning as a global hub for the Islamic economy and the halal industry, leveraging the economic potential of its 1.8 billion Muslim population and Indonesia's religious credibility. Islamic finance principles (prohibition of riba, gharar, and maysir) can align with sustainability imperatives and create inclusive growth models. The focus is on halal certification standards, halal supply chain integrity, and emerging opportunities in the halal sector across pharmaceuticals, cosmetics, tourism, and technology. The exploration includes Sharia-based governance, Islamic social enterprises (waqf-based models), and the zakat economy as mechanisms for poverty reduction. The scope also covers international Islamic finance standards, sukuk market development, and the integration of Islamic values into business practices.

3. Entrepreneurship, SMEs, and Inclusive Local Economic Development

This sub-theme analyzes the role of entrepreneurship and MSMEs in driving inclusive economic growth, job creation, and regional development in the digital age. Digital platforms and fintech can democratize access to capital, markets, and business tools that were previously available only to large enterprises. The focus is on startup ecosystem development, the venture capital landscape, and policy support for entrepreneurship. The exploration covers challenges in SME digitalization (technology adoption costs, skills gaps, legacy systems), social entrepreneurship as a model for addressing social problems, and circular economy applications in the context of MSMEs. The scope also includes microfinance and inclusive finance mechanisms, community-based enterprises, women's entrepreneurship, and rural entrepreneurship opportunities.

4. **Behavioral Economics and Decision-Making Under Uncertainty**

   This sub-theme analyzes behavioral economics, which demonstrates that human decision-makers are often not the rational actors assumed in classical economic models. Cognitive biases, heuristics, and environmental factors influence choices in uncertain situations factors relevant to financial decisions, investment behavior, and policy-making. The focus is on practical applications such as nudge theory in public policy, behavioral interventions in marketing and finance, and the design of decision-making architectures. The exploration covers bounded rationality, loss aversion, status quo bias, and social preferences in the Indonesian context. The scope also includes applications of behavioral finance, environmental psychology for sustainability behaviors, and behavioral policy interventions.

5. **Global Value Chains and Regional Economic Integration**

   This sub-theme analyzes transformations in global value chains and opportunities for regional economic integration amid geopolitical fragmentation and deglobalization trends. Regional value chains such as those developing in Southeast Asia (ASEAN), East Asia (CPTPP), and emerging South Asian collaborations offer alternative paths toward more resilient economies. The focus is on value-added participation in global production networks, technology transfer mechanisms through trade and FDI, and upgrading strategies for moving up the value chain. The exploration covers the implications of trade agreements and FTAs (Free Trade Agreements) for local industries, regional division of labor and specialization patterns, as well as the challenges and opportunities for Indonesia in navigating regional economic integration. The discussion also addresses backward linkages and domestic industry development, as well as the role of digital platforms in facilitating cross-border commerce.